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IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

Timothy Scott, et al.,

CASE NO. 3:20-cv-07094-JD

Plaintiffs,

**DEFENDANTS' STATEMENT OF
RECENT DECISION**

v.

Judge: Hon. James Donato

AT&T Inc., et al.,

Action Filed: October 12, 2020

Defendants.

DEFENDANTS' STATEMENT OF RECENT DECISION

Pursuant to Local Rule 7-3(d)(2), Defendants file this Statement of Recent Decision bringing to the Court's attention a judicial opinion relevant to their opposition to Plaintiffs' motion for class certification. On April 4, 2025, the Honorable Nancy E. Brasel of the District of Minnesota denied plaintiffs' motion for class certification in an ERISA actuarial equivalence case raising similar arguments to those asserted by Plaintiffs here. *See* Exhibit A, Order on Class Certification, *Adams v. U.S. BanCorp*, Case No. 0:22-CV-509 (D. Minn. Apr. 4, 2025), ECF No. 173.

The plaintiffs in *Adams* claim that defendants violated ERISA by using unreasonable and outdated early commencement factors that resulted in joint and survivor annuities ("JSAs") that were below the actuarial equivalent of their single life annuities ("SLAs"). *See id.* at 8. Plaintiffs moved to certify a class, and defendants opposed, arguing that plaintiffs' proposed class did not satisfy commonality or typicality under Federal Rule of Civil Procedure 23.

In denying plaintiffs' certification motion, the court agreed with defendants that plaintiffs had failed to establish commonality because plaintiffs' expert, Ian Altman, who is the same expert Plaintiffs have retained in this case, had failed to reliably show "the same injury" for members of plaintiffs' proposed class. *Id.* at 11–12. The court concluded that under "a proper application of Altman's 417(e) Factors," many of the putative class members would be "worse off" than they were under the existing plan, and thus lacked standing. *Id.* at 15–16. The court rejected plaintiffs' argument that these were "merits" issues that should not bar certification. Instead, the court noted that Supreme Court precedent required it to conduct a rigorous analysis that probes behind the pleadings. *Id.* (citing *Wal-Mart Stores, Inc. v. Dukes*, 564 U.S. 338, 350–51 (2011)). It thus credited the defendants' criticisms of Altman's model to the extent those criticisms "reveal[ed] standing and commonality deficiencies in Plaintiffs' putative class." *Id.* at 16. For similar reasons, the court also found that typicality was not met because some members of the proposed class had not demonstrated the same injury sufficient for Article III standing. *Id.* at 16–19.

A copy of the *Adams* opinion is attached hereto as Exhibit A. Should the Court find it useful, Defendants can provide further argument or briefing on the *Adams* decision and its import to this case.

1 DATED: April 23, 2025

Respectfully submitted,

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